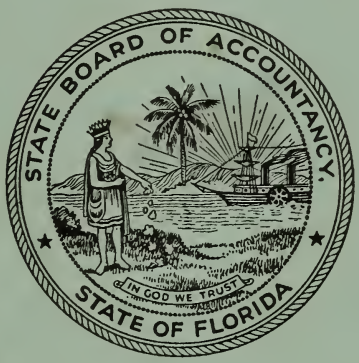
Digitized by the Internet Archive
in 2018 with funding from
University of Florida, George A. Smathers Libraries

https://archive.org/details/stateoffloridast1931flor

STATE OF FLORIDA

State Board of Accountancy



THIS BOOKLET CONTAINS

AUTHORIZED LIST OF

CERTIFIED PUBLIC ACCOUNTANTS

AND

PUBLIC ACCOUNTANTS

LICENSED TO PRACTICE IN THE STATE OF FLORIDA

FOR

1931

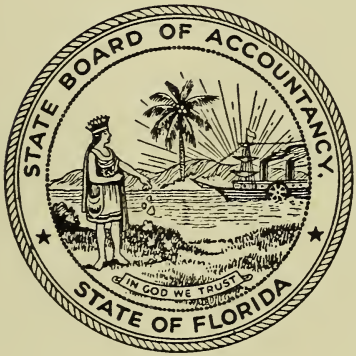
As of April 10th, 1931

F354
A1 r
1931

NOTE—This booklet does not include a list of temporary certificates of authority issued to non-resident accountants in practice in Florida under the provisions of Section 16 of the Act.

For such information, and the status of accountants whose names do not appear in this booklet, kindly communicate with the Chairman of the Board.

State of Florida
State Board of Accountants



ROBERT PENTLAND, JR., Chairman
Biscayne Bank Building
MIAMI, FLORIDA

CHARLES B. COSTAR, Vice-Chairman
Ingraham Building
MIAMI, FLORIDA

C. CECIL BRYANT, Secretary-Treasurer
OCALA, FLORIDA

OTHER MEMBERS OF THE BOARD:

GEO. H. FORD
810 Lynch Building, Jacksonville, Florida

HUBERT V. FOY
Tampa, Florida

F 354
A 1r
1931-40

ALPHABETICAL LIST OF
"CERTIFIED PUBLIC ACCOUNTANTS
AUTHORIZED TO PRACTICE
THEIR PROFESSION IN THE STATE OF FLORIDA
FOR THE YEAR 1931

C. P. A. Certificate Number	1931 License Number	NAME	ADDRESS
19	337	Abernethy, W. M.	1007 Barnett Nat'l Bank Bldg. Jacksonville, Florida
73	311	Andrews, Horrie P.	414 Citrus Exchange Building Tampa, Florida
54	326	Arner, W. W.	Halcyon Arcade Miami, Florida
116	307	Baker, Lester H.	2211 Broadway Fort Myers, Florida
3	284	Bennett, Russell W.	201 Realty Building Jacksonville, Florida
74	275	Bigham, Jay E.	P. O. Box 2063 Tampa, Florida
40	276	Bogue, Russell S.	P. O. Box 2063 Tampa, Florida
46	333	Boyd, Orton W.	P. O. Box 3572 West Palm Beach, Florida
31	295	Bryant, C. Cecil	Professional Building Ocala, Florida
R-12	267	Carter, A. H.	C/o Haskins & Sells Jacksonville, Florida
35	286	Cassatt, George A.	308 Magnolia Arcade St. Petersburg, Florida
59	294	Cochrane, J. P.	703 Citizens Bank Building West Palm Beach, Florida
34	346	Colley, Frank B.	810 Lynch Building Jacksonville, Florida
92	335	Collins, Alfred E.	P. O. Box 904 Tampa, Florida
75	349	Costar, Charles B.	Ingraham Building Miami, Florida
25	344	Cowles, Frank L.	219 Hensley Arcade Tampa, Florida
135	283	Delaney, Thomas H.	246 Allied Building Tampa, Florida
76	300	Dickinson, G. M.	P. O. Box 365 Deland, Florida
93	273	Divine, Jr., W. F.	P. O. Box 1585 West Palm Beach, Florida
77	312	Edwards, Clifford A.	414 Citrus Exchange Building Tampa, Florida
38	288	Fisher, P. W.	Barnett Nat'l Bank Building Jacksonville, Florida
9	347	Ford, George H.	810 Lynch Building Jacksonville, Florida
27	279	Forney, W. J.	C/o Williamson Motor Company Jacksonville, Florida
14	350	Foy, Hubert V.	First National Bank Bldg. Tampa, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1931 License Number	NAME	ADDRESS
36	291	Gluick, L.	12 East Eighty-Sixth Street New York, N. Y.
78	299	Goldstein, Harry	1601 Congress Building Miami, Florida
63	278	Goodrich, Charles H.	Barnett National Bank Bldg. Jacksonville, Florida
79	303	Graham, Harry B.	909 First National Bank Bldg. Miami, Florida
80	266	Gunby, John W.	1114 Greenleaf Crosby Bldg. Jacksonville, Florida
64	289	Hall, John A.	Barnett National Bank Bldg. Jacksonville, Florida
2	306	Hansbrough, J. A.	P. O. Box 606—Wallace S. Bldg. Tampa, Florida
94	324	Hartman, Joseph	301 Bisbee Building Jacksonville, Florida
R-2	268	Hill, Gordon M.	Atlantic National Bank Bldg. Jacksonville, Florida
81	271	Himes, I. I.	P. O. Box 1585 West Palm Beach, Florida
82	272	Himes, Whitney B.	P. O. Box 1585 West Palm Beach, Florida
109	339	Holly, J. D. A.	906 Tampa Theatre Building Tampa, Florida
47	310	Hunter, George L. C.	C/o Neville, McIver, Barnes & C Savannah, Georgia
24	345	Jordan, J. M.	St. James Building Jacksonville, Florida
113	320	Karshner, Roy	3251 Shadowlawn Ave., N. E. Atlanta, Georgia
118	343	Keller, James I., Jr.	807 Biscayne Bank Building Miami, Florida
83	282	LeBaron, E. T.	314 Duval-Upchurch Building Jacksonville, Florida
124	334	Lemon, George L.	410 Hildebrandt Building Jacksonville, Florida
126	305	Lester, A. Gilbert	506 Taylor Building Winter Haven, Florida
85	301	Mare, John B.	1109 North Reus Street Pensacola, Florida
68	316	Mason, Daniel J.	P. O. Box 1672 Orlando, Florida
84	274	Milligan, C. K.	Barnett National Bank Bldg. Jacksonville, Florida
132	293	Moore, Basil C.	C/o Pentland, Gray & Moore Sanford, Florida
86	340	Moore, James B.	402 State Bank Building Orlando, Florida
1	277	Mucklow, Walter	815 Barnett National Bank Bldg. Jacksonville, Florida
123	287	Murrow, William S.	C/o State Comptroller's Office Tallahassee, Florida
22	270	Oates, L. A.	Realty Board Building Miami, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1931 License Number	NAME	ADDRESS
18	342	Pentland, Jr., Robert	807 Biscayne Bank Building Miami, Florida
129	281	Phillips, Joseph E.	P. O. Box 1865 Ft. Lauderdale, Florida
20	317	Potter, Charles C.	P. O Box 1672 Orlando, Florida
122	341	Pump, Leo D'Aubigny	164 North Oraton Parkway East Orange, New Jersey
125	323	Purvis, Hugh F.	1009 Biscayne Bank Bldg. Miami, Florida
52	302	Putnam, Worcester	208 Hall Building St. Petersburg, Florida
114	318	Quinn, Jim	3203 Emperado Street Tampa, Florida
70	309	Ramsey, G. J.	909 First National Bank Bldg. Miami, Florida
51	321	Richey, Luella M.	C/o Fla. State College for Women Tallahassee, Florida
108	290	Robertson, J. L.	Post Office Building Daytona Beach, Florida
49	313	Roeshner, George H.	414 Citrus Exchange Building Tampa, Florida
28	280	Roullier, R.	207 Main Street Jacksonville, Florida
119	322	St. John, N. D.	110 William Street New York, N. Y.
102	319	Schuyler, F. DePau	Barnett National Bank Bldg. Jacksonville, Florida
87	297	Selden, C. B.	909 First National Bank Bldg. Miami, Florida
107	304	Sheldon, E. Russell	515 First National Bank Bldg. St. Petersburg, Florida
98	332	Shepard, Lee C.	Central National Bank Building St. Petersburg, Florida
90	325	Sjostrom, Sr., P. Robt. G.	Halcyon Arcade Miami, Florida
128	265	Stuart, Charles H.	Room 505, 305 Morgan Street Tampa, Florida
131	298	Tait, E. B.	17 N. W. Third Street Miami, Florida
R-6	296	Turnburke, H. M.	Room 23, Manson Arcade Clearwater, Florida
89	348	Turner, William H.	1718 N. E. 1st Avenue Miami, Florida
61	292	Van D'Elden, Frank	511 City National Bank Bldg. Miami, Florida
43	308	Walton, W. O.	1601 Congress Building Miami, Florida
R-5	327	Weber, Otto F.	Meyer-Kiser Bank Building Miami, Florida
99	337	Weiss, Paul J.	515 First National Bank Bldg. Miami, Florida
7	336	Williams, Francis M.	400 Law Building Jacksonville, Florida

ALPHABETICAL LIST OF
"PUBLIC ACCOUNTANTS"
AUTHORIZED TO PRACTICE
THEIR PROFESSION IN THE STATE OF FLORIDA
FOR THE YEAR 1931

Certificate of Authority Number	1931 License Number	NAME	ADDRESS
357	922	Abess, Leonard L.	C/o Cromer-Cassel's, Inc. Miami, Florida
201	1070	Alford, L. E.	P. O. Box 596 Tampa, Florida
200	952	Allen, Edward C.	P. O. Box 1451 Ft. Myers, Florida
359	939	Andrews, John	C/o Eli Witt Cigar Co. Tampa, Florida
204	975	Austin, G. R.	Moultrie, Georgia
205	1013	Baker, C. E.	512 O. B. & T. Building Orlando. Florida
106	1118	Baker, L. Warren	439 St. James Building Jacksonville, Florida
206	1016	Ballou, C. A.	12 Lewis State Bank Bldg. Tallahassee, Florida
107	1027	Barnard, J. C.	235 Church & Main Bldg. Orlando, Florida
362	978	Barnes, M. H.	C/o Neville, McIver, Barnes & Co. Savannah, Georgia
6	1107	Beerye, S. R., Sr.	C/o The Amherst Orlando, Florida
108	936	Bell, W. H.	Atlantic National Bank Bldg. Jacksonville, Florida
109	1079	Benjamin, Edward G.	710 Ingraham Building Miami, Florida
472	928	Bissett, James E.	107 Shoreland Arcade Miami, Florida
363	1109	Blyth, L. W.	906 Exchange Building Miami, Florida
112	974	Bourne, Clifford N.	P. O. Box 375 Miami Beach, Florida
113	1121	Bowles, S. J.	11 East LaRua Street Pensacola, Florida
334	940	Boyce, Jr., Frank B.	P. O. Box 1541 Sarasota, Florida
214	946	Bruton, E. P.	604 First Nat'l Bank Bldg. Tampa, Florida
9	1081	Bucy, O. E.	Realty Board Building Miami, Florida
10	1038	Bunting, N. H.	Real Estate Exchange Bldg. Lake Wales, Florida
216	949	Butler, Alfred D.	P. O. Box 1633 West Palm Beach, Florida
218	1115	Callaway, C. C.	P. O. Box 4596 West Palm Beach, Florida
239	998	Cathrae, M. M.	Eustis, Florida
240	999	Cathrae, W. M.	Eustis, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1931 License Number	NAME	ADDRESS
222	954	Chassevent, G. R.	P. O. Box 624 Coral Gables, Florida
14	989	Cleneay, Frank B.	P. O. Box 583 Hollywood, Florida
202	1025	Cole, Fred E.	610 Lynch Building Jacksonville, Florida
119	970	Conner, C. B.	551 Fifth Avenue New York City, N. Y.
465	972	Craber, J. C.	Apt. "C"—2749 Vernon Terrace Jacksonville, Florida
229	1004	Cusson, Jr., A. L.	2325 Thirteenth St., South St. Petersburg, Florida
18	984	Dahlberg, B. I.	Burwell Building Knoxville, Tennessee
120	933	Dallas, George M.	Atlantic National Bank Bldg. Jacksonville, Florida
232	985	Daniell, George S.	Wiley-Coulson Building Leesburg, Florida
234	1034	Devlin, Phillip	1502 Barnett National Bank Bldg. Jacksonville, Florida
368	959	Dew, E. Randolph	304 Guaranty Building West Palm Beach, Florida
19	1117	Dismore, George B.	1606 Barnett National Bank Bldg. Jacksonville, Florida
20	1009	Donahoo, August M.	P. O. Box 29, Station "G" Jacksonville, Florida
369	937	Dunn, Homer A.	Atlantic National Bank Bldg. Jacksonville, Florida
341	1100	Dunn, Morey	Guaranty Building West Palm Beach, Florida
376	979	Eaton, R. H.	P. O. Box 393 Savannah, Georgia
236	1126	Edmisson, R. E.	807 First Nat'l Bank Bldg. Tampa, Florida
237	1122	Edwards, Jesse B.	P. O. Box 737 Plant City, Florida
125	1078	Edwards, V.	City National Bank Bldg. Miami, Florida
238	991	Elston, J. Ira	Florida Theatre Building Tampa, Florida
126	1022	Emery, William J.	129 East Flagler Street Miami, Florida
242	1036	England, William R.	Avon Park, Florida
127	1029	Epperson, Clyde A.	826 Ingraham Building Miami, Florida
371	1108	Ernst, Alvin C.	906 Exchange Building Miami, Florida
337	963	Ewouds, C.	Realty Building Jacksonville, Florida
373	1089	Falsone, Frank J.	P. O. Box 5267 Tampa, Florida
24	1087	Field, Fred T.	100 East Las Olas Boulevard Fort Lauderdale, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1931 License Number	NAME	ADDRESS
473	1041	Field, W. H.	P. O. Box 287 Miami Springs, Florida
372	1110	Figsby, Forrest H.	906 Exchange Building Miami, Florida
374	1120	Fisher, Clyde W.	810 Lynch Building Jacksonville, Florida
129	930	Forbes, John F.	Atlantic National Bank Bldg. Jacksonville, Florida
25	1069	Ford, Walter H.	140 First Street Titusville, Florida
131	935	Foye, Arthur B.	Atlantic National Bank Bldg Jacksonville, Florida
130	1037	Frey, Oscar H.	3360 North Meridian Street Indianapolis, Indiana
132	1114	Friedman, Edward	725 Seybold Building Miami, Florida
133	973	Gane, O. A.	215 South Olive Avenue West Palm Beach, Florida
135	1012	Garrett, Ellison H.	512 O. B. & T. Building Orlando, Florida
30	962	Geise, N. Chappel	Abstract Building Palatka, Florida
244	997	Gentry, William O.	148 Michigan Avenue Daytona Beach, Florida
466	1000	Given, A. F.	254 Halcyon Arcade Miami, Florida
380	1019	Glunts, James D.	73 Water Street Boston, Massachusetts
375	1068	Graham, Thomas W.	302 Franklin Street Tampa, Florida
28	955	Gray, Howard W.	C/o University of Florida Gainesville, Florida
245	976	Gray, Sidney G.	C/o Pentland, Gray & Moore Sanford, Florida
379	956	Griffin, John G.	Realty Board Building Miami, Florida
381	1080	Griffith, Randolph C.	609 O. B. & T. Bldg. Orlando, Florida
471	1116	Griffith, T. T.	P. O. Box B-51 West Palm Beach, Florida
105	994	Gustafson, R. H.	409 West Coast Title Bldg. St. Petersburg, Florida
249	1125	Hackney, James H.	Equitable Building St. Petersburg, Florida
139	1010	Hagerman, F. B.	704 North Palafox Street Pensacola, Florida
250	983	Hall, DeLeon F.	North Orange Realty Bldg. Apopka, Florida
343	941	Hardeman, Thomas	Thomasville, Georgia
384	1005	Harper, Clarance A.	Masonic Building So. Jacksonville, Florida
385	1021	Hart, Henry O.	821 Harvey Building West Palm Beach, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1931 License Number	NAME	ADDRESS
138	1064	Hauck, Harry L.	303 Bisbee Building Jacksonville, Florida
34	981	Henson, M. Glenn	203 Bradenton Bank Building Bradenton, Florida
96	982	Henson, Worth	203 Bradenton Bank Building Bradenton, Florida
256	961	Heuser, George J. P.	Barnett National Bank Bldg. Jacksonville, Florida
37	1065	Holcomb, Charles R.	1510 Congress Building Miami, Florida
144	964	Horwath, Edmund J.	551 Fifth Avenue New York, N. Y.
143	965	Horwath, Ernest B.	551 Fifth Avenue New York, N. Y.
147	966	Horwath, John N.	Straus Building Chicago, Illinois
97	1096	Ibbetson, Bertram	Robertson Building Ocala, Florida
69	1067	Icenhour, John E.	P. O. Box 1044 Jacksonville, Florida
39	960	Irvine, Nesbitt Edward	P. O. Box 2827 St. Petersburg, Florida
389	1104	Irwin, Elmer F.	229 Liggett Building Jacksonville, Florida
448	1071	Jessup, Charles B.	501 Bisbee Building Jacksonville, Florida
41	1045	Johnson, Harold G.	Manatee, Florida
42	1062	Johnson, Rollo H.	810 City National Bank Bldg. Miami, Florida
146	945	Jones, Harold G.	1505 Congress Building Miami, Florida
40	924	Jones, Luther W.	P. O. Box 2872 St. Petersburg, Florida
150	1092	Kaiser, Julius H.	237 Republic Building Miami, Florida
45	1082	Kendrick, Arthur F.	1610 Congress Building Miami, Florida
44	971	Kitson, F. Scott	P. O. Box 920 Miami, Florida
265	951	LaBaw, William B.	411 City National Bank Bldg. Miami, Florida
391	1086	Lasry, Joseph H.	P. O. Box 331 Miami Beach, Florida
267	1073	Leach, G. Bland	Mote Block Leesburg, Florida
392	942	Leppard, William M.	1130 Candler Building Atlanta, Georgia
266	1084	Lester, Simeon H.	1639 N. W. Third Street Miami, Florida
49	1002	Lindfors, Charles H.	P. O. Box 1736 Fort Lauderdale, Florida
393	1106	Lindfors, E. C.	Pompano, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1931 License Number	NAME	ADDRESS
268	1042	Lopez, A. V.	385 Fifth Avenue New York, N. Y.
269	1083	Lord, James E.	113 West Forsyth Street Jacksonville, Florida
151	929	Ludlam, Charles S.	C/o Haskins & Sells Jacksonville, Florida
271	1124	Lynch, Thomas P.	Barnett Nat'l Bank Bldg. Jacksonville, Florida
397	1095	Mactye, W. H.	First Trust Building Miami, Florida
152	953	Mahoney, John	1009 Biscayne Bank Building Miami, Florida
58	1099	Mangan, John J.	506 Exchange Building Miami, Florida
155	993	Mare, William S.	Howey, Florida
277	958	Markham, J. W.	1701 Central Avenue St. Petersburg, Florida
157	1075	Marks, Charles H.	511 City National Bank Bldg. Miami, Florida
159	1098	Matthews, John A.	1510 Congress Building Miami, Florida
60	950	Merrin, Frank R.	3011 Harbor View Tampa, Florida
160	1093	Meyer, Harold E.	649 Park Lake Avenue Orlando, Florida
401	1112	Miller, George B.	906 Exchange Building Miami, Florida
161	992	Milner, Cecil D.	P. O. Box 6824 Miami, Florida
163	1097	Miscally, W. J.	508 Biscayne Bank Bldg. Miami, Florida
281	1001	Mitchell, William T.	206 Hartsell Building Lakeland, Florida
284	1015	Moore, John M.	3321 Frow Avenue Coconut Grove, Florida
165	934	Morris, Charles E.	Atlantic National Bank Bldg. Jacksonville, Florida
286	990	Mott, Hullin S.	P. O. Box 1164 Tampa, Florida
62	957	Myers, William Columbus	606 Realty Board Building Miami, Florida
153	1074	McCandliss, R. W.	City National Bank Building Miami, Florida
272	987	McGee, Fred E.	P. O. Box 2063 Miami, Florida
154	1043	McGinty, John H.	3292 S. W. 24th Terrace Miami, Florida
394	977	McIver, J. T.	C/o Neville, McIver, Barnes & Co. Savannah, Georgia
289	1127	Norton, Claude C.	Ingraham Building Miami, Florida
293	1026	Owen, George W.	412 Thiesen Building Pensacola, Florida
292	1044	Pace, Murl E.	Tavares, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

ertificate License Number	1931 License Number	NAME	ADDRESS
167	938	Palmer, Leslie E.	Atlantic National Bank Bldg. Jacksonville, Florida
65	923	Penney, Harry E.	906 Pizzaro Street Coral Gables, Florida
169	1035	Pfeiffer, Robert	P. O. Box 385 Jacksonville, Florida
339	1014	Prevatt, I. O.	1024 Barnett National Bank Bldg. Jacksonville, Florida
68	926	Ramsey, Ernest A.	P. O. Box 127 Key West, Florida
302	1113	Randall, Walter S.	Sarasota, Florida
303	1088	Reid, Jr., Edward M.	Jefferson Court Building Orlando, Florida
412	988	Rickling, John W.	P. O. Box 494 Cleveland, Ohio
304	1040	Ring, R. W.	1009 Biscayne Bank Bldg. Miami, Florida
306	1085	Rochell, Hugo,	906 Tampa Theatre Building Tampa, Florida
175	968	Romine, Edward C.	551 Fifth Avenue New York, N. Y.
72	1028	Roth, Louis R.	301 Meyer-Kiser Building Miami, Florida
416	1111	Royal, H. C.	906 Exchange Building Miami, Florida
420	980	Saussy, Charles W.	P. O. Box 393 Savannah, Georgia
419	1023	Savage, Tucker	414 Citrus Exchange Building Tampa, Florida
421	1076	Sawyer, Clifton A.	31 St. James Avenue Boston, Massachusetts
176	1033	Schroers, Paul F.	1205 Wallingford Place West Palm Beach, Florida
467	1008	Schwerdtfeger, George	1104 First National Bank Bldg. Tampa, Florida
99	1072	Selmar, Frank	859 Seventeenth Avenue, South St. Petersburg, Florida
73	1018	Senseney, Charles G.	603 First National Bank Bldg. Tampa, Florida
307	996	Sergeant, John D.	First National Bank Building Miami, Florida
444	1094	Sharman, Victor J.	First National Bank Building Miami, Florida
309	927	Sheppard, Henry W.	P. O. Box 206 Groveland, Florida
76	948	Shingler, Franklin S.	515 Magnolia Avenue Eustis Florida
178	969	Simon, Paul	Straus Building Chicago, Illinois
423	1077	Skelton, C. W.	Tampa Theatre Building Tampa, Florida
311	1039	Smethurst, Benj. McK.	819 Olympia Building Miami, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1931 License Number	NAME	ADDRESS
182	1023	Smoak, Paul R.	441 St. James Building Jacksonville, Florida
80	995	Smyth, F. B.	1464 East Lloyd Street Pensacola, Florida
184	1105	Strong, Glenn C.	4602 Victor Avenue Dallas, Texas
313	1020	Sweeny, Joseph A.	807 First National Bank Bldg. Tampa, Florida
425	1030	Thomas, Allen E.	8 Stewart Avenue Kissimee, Florida
86	1032	Thompson, Earle R.	Harrison Avenue Panama City, Florida
188	967	Toth, Louis	551 Fifth Avenue New York, N. Y.
190	1101	Tyler, William J.	807 Biscayne Bank Building Miami, Florida
315	1102	Valdes, James F.	705 Bradenton Bank Building Bradenton, Florida
100	925	Varnedoe, Ira J.	301 Florida Baptist Bldg. Jacksonville, Florida
191	931	Vaughan, Arthur S.	Atlantic Nat'l Bank Bldg. Jacksonville, Florida
318	1006	Walker, Ray H.	P. O. Box 233 St. Petersburg, Florida
319	1031	Waller, Adrian B.	P. O. Box 171 Davenport, Florida
452	1119	Walsh, Catherine S.	815 Professional Building Miami, Florida
322	947	Webb, J. H.	604 First National Bank Bldg. Tampa, Florida
196	1046	Weiner, Milton	P. O. Box 649 Miami, Florida
321	1103	Weldon, Harry W.	P. O. Box 1104 Tampa, Florida
89	1063	Welsh, Arthur E.	Central National Bank Bldg. St. Petersburg, Florida
347	1090	Weyrich, John A.	P. O. Box 1536 West Palm Beach, Florida
195	932	Wildman, John R.	Atlantic National Bank Bldg. Jacksonville, Florida
325	1003	Wiley, C. Arthur	First National Bank Building Miami, Florida
102	1066	Williams, Charles H.	P. O. Box 913 Lakeland, Florida
194	1091	Williams, Elmo H.	237 Republic Building Miami, Florida
104	944	Williams, Richard J.	708 Realty Board Building Miami, Florida
326	986	Winslow, Edw. L.	Cocoa, Florida

F354
A1r
1931